

**OHIO BOARD OF TAX APPEALS**

Dennis P. Orr, )  
 )  
 Appellant, ) CASE NO. 2004-A-1074  
 )  
 vs. ) (REAL PROPERTY TAX)  
 )  
 Mahoning County Board of Revision )  
 and Mahoning County Auditor, ) DECISION AND ORDER  
 )  
 Appellees. )

APPEARANCES:

For the Appellant - Dennis P. Orr, pro se  
5599 Muirfield Drive  
Canfield, Ohio 44406

For the County Appellees - Paul J. Gains  
Mahoning County Prosecuting Attorney  
George G. Briach  
Assistant Prosecuting Attorney  
6<sup>th</sup> Floor Administration Bldg.  
21 West Boardman Street  
Youngstown, Ohio 44503

Entered March 11, 2005

Ms. Jackson, Ms. Margulies, and Mr. Eberhart concur.

This appeal is now considered by the Board of Tax Appeals following the issuance of our order requiring that the “appellant show cause why we should not dismiss the instant appeal for failure to file a copy of such appeal with the board of revision.” Our order was premised upon the statutory requirements of R.C. 5717.01, which specifically provide in pertinent part, as follows:

“An appeal from a decision of a county board of revision may be taken to the board of tax appeals within thirty days after notice of the decision of the county board of revision is mailed as provided in section 5715.20 of the Revised Code. \* \* \* Such appeal shall be taken by the filing of a notice of appeal, in person or by certified mail, express mail, or authorized delivery service, with the board of tax appeals *and with the county board of revision.* \* \* \* ” (Emphasis added.)

In our order, we briefly set forth the pertinent facts of the instant appeal, as follows:

“The county board of revision, in the statutory transcript certified to this board, indicates that the board of revision’s decision was mailed to appellant on September 7, 2004. Appellant filed his notice of appeal with this board on October 4, 2004 but did not file a copy of such notice of appeal with the county board of revision.”

While Mr. Orr did file a timely response to our show cause order, it did not indicate that a copy of the notice of appeal had been filed with the county board of revision.

The requirements of R.C. 5717.01 are specific and mandatory in nature. When a statute confers the right of appeal, adherence to the terms and conditions set forth therein is essential to the enjoyment of the right conferred. *American Restaurant and Lunch Co. v. Glander* (1946), 147 Ohio St. 147. The statutory requirements for filing a notice of appeal from a decision of a county board of revision are mandatory and jurisdictional. *Bd. of Edn. of Mentor v. Bd. of Revision* (1980), 61 Ohio St.2d 332. As strict compliance with R.C. 5717.01 is essential to vest jurisdiction with this board, and since appellant did not file a copy of his notice of appeal with the county board of revision within 30 days of the mailing of the decision letter issued by the

board of revision, it is clear that the Board of Tax Appeals does not have jurisdiction to consider the instant matter. See *Hope v. Highland Cty. Bd. of Revision* (1990), 56 Ohio St.3d 68.

Accordingly, it is the order of the Board of Tax Appeals that the above-styled matter must be, and hereby is, dismissed.

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